

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

*****Final Maintenance of Effort Report *****
(MOE for State FY 2009 IDEA, Part B Applications)

Expenditure Comparison using the Trustees' Reports for State FYs 2006 and 2007
Per-Student Calculated on the Child Count taken December 1, 2005 (FY 2006) and 2006(FY 2007)
Local Funds Calculated using State Allowable Cost Payments for State FYs 2006 and 2007
Allowable Reduction for State FY 2007 Calculated using Part B Allocations for State FYs 2007 and 2008

PRIME APPLICANT: 0310 Kalispell Elem 15 Flathead

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for School
Fiscal Year 2008 by this amount: **\$18,610**

For FY 2008, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2007 and FY 2008 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE shown below. [20 USC 1413(a)(2)(C)(i)]

STATE AND LOCAL FUNDS

APPLICANT TOTALS

| <i>Fiscal Years</i> | <i>Child Count</i> | <i>Expenditures - State and Local Funds</i> | <i>Total IDEA Part B Allocations</i> | <i>Total Allocations Excluding Supplemental Flow-Through</i> | <i>Allowable Reduction*</i> |
|---------------------|--------------------|---|--------------------------------------|--|-----------------------------|
| 2006 | 503 | 2,578,073 | 1,020,065 | 973,972 | |
| 2007 | 500 | 2,510,968 | 1,040,841 | 990,563 | 8,295 |
| 2008 | | | 1,077,572 | 1,027,784 | 18,610 |

*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract state and local expenditures for FY 2006 from state and local expenditures for FY 2007 -67,105

Is the Expenditure Difference greater than or equal to zero? **NO**
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2.)

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2007?

Is the Expenditure Difference less than or equal to the Allowable Reduction? **NO**
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure for state and local expenditures by the child count for each fiscal year.

Per-student amount for FY 2006----- 5,125

Per-student amount for FY 2007----- 5,022

Is the per-student amount for FY 2007 greater than or equal to the per-student amount for FY 2006? **NO**

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS, LOOK AT LOCAL FUNDS CALCULATION.)

Approved Exception For FY 2007 67,105

Did Applicant Maintain Effort with an Approved Exception?

Expenditure Difference calculated in Step 1, above -67,105

Allowable Reduction for expenditures (50% of the increase in Part B Funding for 2007) 8,295

Total Approved Exception and Allowable Reduction for expenditures 75,400

Does the Total Approved Exception offset the Expenditure Difference?-----

(IF YES, APPLICANT MAINTAINED EFFORT. IF NO, APPLICANT DID NOT MAINTAIN EFFORT) **YES**

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Per-Student Calculated on the Child Count taken December 1, 2005 (FY 2006) and 2006(FY 2007)
Local Funds Calculated using State Allowable Cost Payments for State FYs 2006 and 2007
Allowable Reduction for State FY 2007 Calculated using Part B Allocations for State FYs 2007 and 2008

PRIME APPLICANT: 0310 Kalispell Elem 15 Flathead

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for School Fiscal Year 2008 by this amount: **\$18,610**

For FY 2008, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2007 and FY 2008 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE shown below. [20 USC 1413(a)(2)(C)(i)]

APPLICANT TOTALS LOCAL FUNDS

| Fiscal Years | Child Count | Expenditures - State and Local Funds | State Allowable Cost Funds | Local Fund Expenditures | Allowable Reduction* |
|--------------|-------------|--------------------------------------|----------------------------|-------------------------|----------------------|
| 2006 | 503 | 2,578,073 | 1,120,073 | 1,458,000 | |
| 2007 | 500 | 2,510,968 | 1,095,975 | 1,414,993 | 8,295 |
| 2008 | | | | | 18,610 |

*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract the local fund expenditures for FY 2006 from the local fund expenditures for FY 2007 -43,008

Is the Expenditure Difference greater than or equal to zero?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2..)

NO

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2007?

Is the Expenditure Difference less than or equal to the Allowable Reduction?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

NO

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure amount by the child count total for each fiscal year.

Per-student amount for FY 2006----- 2,899

Per-student amount for FY 2007----- 2,830

Is the per-student amount for FY 2007 greater than or equal to the per-student amount for FY 2006?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS AND THE APPLICANT DID NOT MAINTAIN EFFORT ON STATE AND LOCAL FUND REPORT, EVALUATE EXPENDITURES TO DETERMINE IF THE APPLICANT CAN SUBMIT A REQUEST FOR AN EXCEPTION.)

NO

Approved Exception For FY 2007

67,105

Did Applicant Maintain Effort with an Approved Exception?

Expenditure Difference calculated in Step 1, above -43,008

Allowable Reduction for expenditures (50% of the increase in Part B Funding for 2007) 8,295

Total Approved Exception and Allowable Reduction for expenditures 75,400

Does the Total Approved Exception offset the Expenditure Difference?-----

(IF YES, APPLICANT MAINTAINED EFFORT. IF NO, APPLICANT DID NOT MAINTAIN EFFORT)

YES

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
Expenditures For Special Education
by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

PRIME APPLICANT: Kalispell Elem 0310

| PRC | Fund | Program | Function | Object | 2006 Value | 2007 Value |
|-----------------------------|---------------------|-------------------------------------|--|---|-------------------|-------------------|
| Flathead H S 0311 | | | | | | |
| 01 | General Fund | | | | | |
| | 280 | Special Education - Local and State | | | | |
| | | 1XXX | Instruction | | | |
| | | | 1XX | Personal Services - Salaries | 546960.06 | 518527.20 |
| | | | 2XX | Personal Services - Employee Benefits | 113061.49 | 109270.82 |
| | | | 3XX | Purchased Professional and Technical Services | 21070.00 | 40031.25 |
| | | | 4XX | Purchased Property Services | 35.00 | .00 |
| | | | 5XX | Other Purchased Services | 1861.92 | 2500.30 |
| | | | 6XX | Supplies and Materials | 9952.42 | 4418.93 |
| | | 21XX | Support Services - Students | | | |
| | | | 1XX | Personal Services - Salaries | 106920.79 | 62951.94 |
| | | | 2XX | Personal Services - Employee Benefits | 9124.01 | 6234.44 |
| | | 24XX | Support Services - School Administration | | | |
| | | | 1XX | Personal Services - Salaries | 46035.06 | 47448.20 |
| | | | 2XX | Personal Services - Employee Benefits | 6115.35 | 6024.77 |
| 10 | Transportation Fund | | | | | |
| | 280 | Special Education - Local and State | | | | |
| | | 24XX | Support Services - School Administration | | | |
| | | | 1XX | Personal Services - Salaries | 3991.43 | 3921.33 |
| | | | 2XX | Personal Services - Employee Benefits | 465.44 | 445.57 |
| | | 27XX | Student Transportation Services | | | |
| | | | 1XX | Personal Services - Salaries | 9764.86 | 9056.39 |
| | | | 2XX | Personal Services - Employee Benefits | 417.13 | 1601.91 |
| | | | 3XX | Purchased Professional and Technical Services | 368.31 | .00 |
| | | | 4XX | Purchased Property Services | 5907.35 | 4762.98 |
| | | | 5XX | Other Purchased Services | 5244.79 | 22719.63 |
| | | | 6XX | Supplies and Materials | 5460.25 | 5267.63 |
| 14 | Retirement Fund | | | | | |
| | 280 | Special Education - Local and State | | | | |
| | | 1XXX | Instruction | | | |
| | | | 2XX | Personal Services - Employee Benefits | 80379.59 | 76831.85 |
| | | 21XX | Support Services - Students | | | |
| | | | 2XX | Personal Services - Employee Benefits | 14339.70 | 9224.65 |
| | | 24XX | Support Services - School Administration | | | |
| | | | 2XX | Personal Services - Employee Benefits | 7063.97 | 7116.35 |
| | | 27XX | Student Transportation Services | | | |
| | | | 2XX | Personal Services - Employee Benefits | 1428.39 | 1459.07 |
| District/Coop Totals | | | | | 995,967.31 | 939,815.21 |

Kalispell Elem 0310

01 General Fund

280 Special Education - Local and State

1XXX Instruction

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
Expenditures For Special Education
by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

PRIME APPLICANT: Kalispell Elem 0310

| PRC | Fund | Program | Function | Object | 2006 Value | 2007 Value |
|----------------------------|---------------------|-------------------------------------|--|---|------------|------------|
| Kalispell Elem 0310 | | | | | | |
| 01 | General Fund | | | | | |
| | 280 | Special Education - Local and State | | | | |
| | | 1XXX | Instruction | | | |
| | | | 1XX | Personal Services - Salaries | 604967.71 | 650404.85 |
| | | | 2XX | Personal Services - Employee Benefits | 126285.32 | 115862.82 |
| | | | 3XX | Purchased Professional and Technical Services | 28731.15 | 35111.33 |
| | | | 5XX | Other Purchased Services | 3095.27 | 3360.93 |
| | | | 6XX | Supplies and Materials | 6726.54 | 6540.56 |
| | | 21XX | Support Services - Students | | | |
| | | | 1XX | Personal Services - Salaries | 203132.27 | 175852.13 |
| | | | 2XX | Personal Services - Employee Benefits | 33645.12 | 18358.98 |
| | | | 3XX | Purchased Professional and Technical Services | .00 | 5971.50 |
| | | 24XX | Support Services - School Administration | | | |
| | | | 1XX | Personal Services - Salaries | 30416.20 | 31903.87 |
| | | | 2XX | Personal Services - Employee Benefits | 4637.21 | 4772.13 |
| 10 | Transportation Fund | | | | | |
| | 280 | Special Education - Local and State | | | | |
| | | 24XX | Support Services - School Administration | | | |
| | | | 1XX | Personal Services - Salaries | 3991.37 | 3921.20 |
| | | | 2XX | Personal Services - Employee Benefits | 463.73 | 444.47 |
| | | 27XX | Student Transportation Services | | | |
| | | | 1XX | Personal Services - Salaries | 122456.39 | 133813.26 |
| | | | 2XX | Personal Services - Employee Benefits | 36909.72 | 39329.62 |
| | | | 3XX | Purchased Professional and Technical Services | 368.30 | .00 |
| | | | 4XX | Purchased Property Services | 9573.72 | 8063.87 |
| | | | 5XX | Other Purchased Services | 1726.25 | 18090.25 |
| | | | 6XX | Supplies and Materials | 11313.48 | 12446.55 |
| 13 | Tuition Fund | | | | | |
| | 280 | Special Education - Local and State | | | | |
| | | 1XXX | Instruction | | | |
| | | | 5XX | Other Purchased Services | 203817.28 | 154594.00 |
| 14 | Retirement Fund | | | | | |
| | 280 | Special Education - Local and State | | | | |
| | | 1XXX | Instruction | | | |
| | | | 2XX | Personal Services - Employee Benefits | 98391.10 | 103158.15 |
| | | 21XX | Support Services - Students | | | |
| | | | 2XX | Personal Services - Employee Benefits | 29990.85 | 25839.49 |
| | | 24XX | Support Services - School Administration | | | |
| | | | 2XX | Personal Services - Employee Benefits | 4854.62 | 4863.87 |
| | | 27XX | Student Transportation Services | | | |
| | | | 2XX | Personal Services - Employee Benefits | 16612.12 | 17864.25 |
| | | 35XX | Extracurricular - Athletics | | | |
| | | | 2XX | Personal Services - Employee Benefits | .00 | 584.90 |

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INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
Expenditures For Special Education
by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

PRIME APPLICANT: Kalispell Elem 0310

| PRC | Fund | Program | Function | Object | 2006 Value | 2007 Value |
|-------------------------------|------|---------|----------|--------|--------------|--------------|
| Kalispell Elem 0310 | | | | | | |
| District/Coop Totals | | | | | 1,582,105.72 | 1,571,152.98 |
| Prime Applicant Totals | | | | | 2,578,073.03 | 2,510,968.19 |